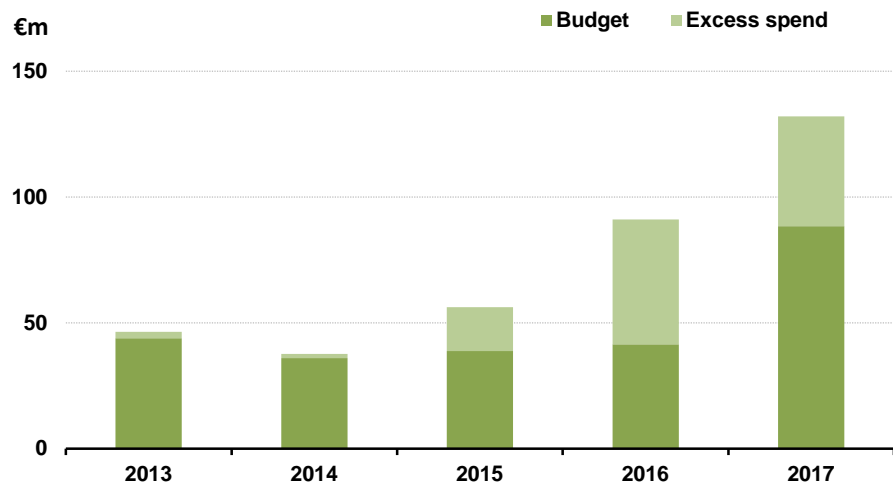


7 Management of overtime expenditure in An Garda Síochána

- 7.1 At the close of 2017, An Garda Síochána employed 13,551 Garda members, 420 Garda students, 2,192 civilians and 589 Garda reservists. Under a five-year reform and workforce plan, the Government has committed to provide increased staffing levels by 2021 to include 15,000 sworn Garda members, 4,000 civilian personnel and 2,000 Garda reservists.
- 7.2 Overtime is paid to the ranks of Garda, Sergeant and Inspector and is determined at 1.5 times the basic hourly rate of pay. Overtime worked on Sundays and on public holidays is paid at twice the basic hourly rate of pay.
- 7.3 In 2017, the overtime bill was €132 million — 12% of the overall pay bill, and three and a half times the overtime cost of €38 million in 2014. In addition, overtime expenditure exceeded the estimate provisions in each of the five years to 2017 (see Figure 7.1).
- 7.4 A net supplementary estimate of €44.2 million was obtained in 2017, mainly for salaries, wages and allowances, including overtime (€10 million in 2016).
- 7.5 The focus of this examination is on budgetary control of overtime expenditure.

Figure 7.1 Overtime — Budget and outturn

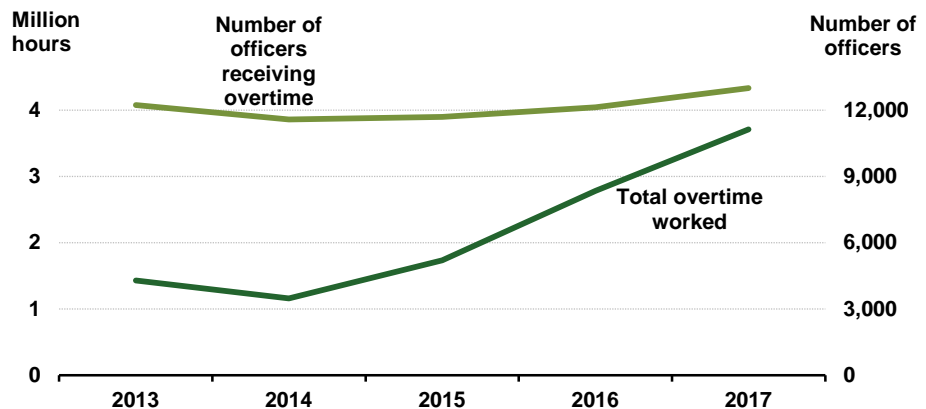


Source: Office of the Comptroller and Auditor General

Recent trends in overtime by Garda members

- 7.6 Figure 7.2 shows the trend in overtime over recent years. It illustrates the growth of around 12% in the number of officers receiving overtime between 2014 and 2017. In comparison, the total number of overtime hours paid for increased by 219% between 2014 and 2017. The average number of paid overtime hours increased by 185% per officer over the same period.

Figure 7.2 Garda overtime, 2013 to 2017



Source: An Garda Síochána

- 7.7 Part of the increase in overtime costs in 2017 is also explained by the impact of the implementation of a Labour Court recommendation on Garda pay which came into effect from the beginning of 2017. The main provisions which have a bearing on overtime rates are
- integration of the rent allowance of €4,655 payable to Garda members into salary, with consequential increases in unsocial hours and overtime payments¹
 - the introduction of paid 15 minute pre-tour (or parade) briefing sessions, paid at the overtime rate.
- 7.8 The overall impact of the pay deal on overtime in 2017 has been estimated by An Garda Síochána at €28.3 million.

Extra duty analysis

- 7.9 Garda shifts or tours are organised in blocks of 28 days. At the conclusion of the duty roster period, each member completes a hand-written record of the daily duty hours worked, separately identifying periods of pre-tour briefing, ordinary tour hours and periods of extra duty.
- 7.10 The duty records are declared as correct by the officer concerned. The officer's immediate supervisor certifies that he or she has checked the form, that the entries are correct and in accordance with the relevant entries in official records, and that all absences from duty are properly recorded. Lastly, a district officer/superintendent certifies that the entries on the form are correct and are approved for processing.

¹ Includes a €500 a year increase in 2017.

- 7.11** Individual summaries of the number of hours worked as extra duty, at weekends and public holidays as well as overnight, are input into the payroll system where they are processed for payment. The details captured are those that are necessary to support the payment rate.
- 7.12** Little detail is available about the operational reasons the overtime claimed was required. The manual duty records include a section seeking information on the nature of the duties performed during periods of extra duty. This section of the form is not always completed in sufficient detail to support analysis. Much of the extra duty hours worked are assumed to represent 'regular overtime'. Around €98 million or 75% of the overtime expenditure in 2017 has been analysed as regular overtime with a further 21% attributed to organised crime operations and Operation Thor.¹
- 7.13** Garda regular overtime includes a wide range of activities such as court attendance, crime investigation, crime prevention, prisoner escorts, immigration, events and traffic operations. It can also include certain organised operations, particularly outside the Dublin Metropolitan Region and certain expenditure on border security operations and support for measures against terrorism.
- 7.14** From an exercise undertaken to establish the reasons for regular overtime in a number of operational regions, An Garda Síochána estimate that about 55% of regular overtime concerns routine crime investigation or attendance at Courts.

Annual budgeting process

- 7.15** An Garda Síochána receives its annual budget allocation through the Estimates process with a specific amount provided to cover overtime costs. The overtime provision is divided and allocated in terms of budgets to regions/branches, divisions and districts. In addition to this general roll-down allocation process, provision is made for non-recurring events and certain targeted anti-crime initiatives.
- 7.16** At monthly meetings, the Commissioner and the senior management team consider management accounts which provide detail on the expenditure incurred in the year to date.
- 7.17** From data processed through the payroll system, a set of reports on overtime is available for generation locally at District, Divisional and Regional offices for information purposes. The possibilities include year-to-date expenditure reports, top earners reports and overtime by category/project.
- 7.18** As early as February 2017, the Director of Finance and Services informed the Commissioner and senior management that the overtime spend in the first month of the year was already exhibiting signs of being in excess of budget and that corrective action was required.
- 7.19** Any corrective actions taken to limit overtime costs were unsuccessful and the full year's estimate provision for overtime of €88.5 million was exhausted by August 2017. In the period to the end of the year, overtime continued to be approved and paid without any curtailment in the overall quantum of hours worked.

¹ Operation Thor was launched in 2015 to tackle crime, particularly burglaries in both urban and rural communities nationwide.

- 7.20** In October 2017, the Department of Justice and Equality concluded that a significant overrun in the overtime estimate provision for the year was unavoidable. The Department repeated an earlier request to An Garda Síochána for a strengthening of internal governance and controls in relation to the sanctioning and monitoring of overtime expenditure to ensure it was incurred in a planned and sustainable manner. The Department expressed concern that there was no indication of the governance and control arrangements being in place within An Garda Síochána to ensure that an extensive overrun on the overtime budget would not recur in 2018.
- 7.21** The final overtime spend in 2017 was €132 million, almost 50% higher than the estimate provision.

Spending Review 2018

- 7.22** In July 2018, the Department of Public Expenditure and Reform published a review of overtime spending in An Garda Síochána.¹ Some of the key findings of the review are
- The paper-based claim system makes it difficult to monitor and analyse overtime and there is no proper system for bottom up estimation of the budget requirement.
 - Overtime levels in An Garda Síochána are higher than in police forces elsewhere — in other countries, overtime accounts for around 4% - 5% of the pay bill, whereas for An Garda Síochána, the percentage rate was 12%.
 - There are some governance approaches and models which have worked elsewhere including better local civilian financial expertise and high level governance structures to focus on overtime.

Views of the Accounting Officer

- 7.23** An Garda Síochána stated a fundamental component of workforce planning is to rebalance professional capabilities. The lack of resources during the economic downturn and an extended period of underinvestment in professionalisation are being addressed by an increased number of civilian resources. It is planned to increase civilian resources by approximately 2,000 with 1,500 allocated to roles that do not require policing powers but which are currently being completed by sworn members. A further 500 civilians will be recruited to undertake roles that have been identified as prioritised new posts. As of 31 May 2018, 106 Garda members have been reassigned to frontline policing duties.
- 7.24** A second iteration of the An Garda Síochána Workforce Plan was submitted to the Policing Authority in June 2018 and contained an initial view of demand and supply together with a preliminary look at potential efficiencies arising from increased investment, such as reductions in overtime and increased productivity as a result of ICT initiatives.
- 7.25** A significant challenge in terms of data analytics in human resources is the lack of a single source integrated human resources information system. This management information deficiency is now being addressed by the design and proposed implementation of a human resources operating model, the proposed introduction of the roster and duty management system and the delivery of the initiatives outlined in the An Garda Síochána People Strategy.

¹ Irish Government Economic and Evaluation Service: *Spending Review 2018, Overtime Spending in An Garda Síochána Efficiency and Control*, July 2018.

- 7.26** It is envisaged that the proposed introduction of the roster and duty management system will improve organisational capabilities of planning, controlling and managing the deployment of staff resources which should lead to savings in reduced overtime spends through more effective and efficient resource allocation. This project is currently being piloted in the Dublin Metropolitan Region Eastern Division and will be rolled out to the other regions when evaluated.
- 7.27** The issue of overtime expenditure is raised at senior leadership team meetings and at Commissioner meetings on a monthly basis. Within the risk management framework, overtime expenditure has been highlighted as being critical and is disclosed on the corporate financial risk register which is discussed at risk and policy board level meetings.
- 7.28** At the June 2018 senior leadership team meeting, the following additional controls concerning the authorisation of overtime expenditure was approved
- up to 50 overtime hours claimed per duty roster can be approved by the District Officer/Superintendent
 - overtime claims of between 50 and 70 hours per duty roster must be approved by a Chief Superintendent
 - overtime hours in excess of 70 hours per duty roster must be approved by an Assistant Commissioner.
- 7.29** The first of the above controls was implemented for the roster ending 15 July 2018 through the payroll system. Approval at the next two levels of authorisation will require some amendments to the current overtime processing system. While a solution is being explored, local arrangements are to be implemented to give effect to these additional controls.

Views of the Department of Justice and Equality

- 7.30** Garda expenditure on overtime is largely demand driven and can be difficult to predict with absolute accuracy. Since 2016, the response to gangland and serious organised crime has necessitated increased recourse to overtime. An Garda Síochána have made important progress in tackling the insidious threat of gangland and other serious organised crime. In this context and in the last two years, An Garda Síochána report that they have directly intervened in over 50 incidents where there was an imminent threat to a person's life.
- 7.31** In addition to the controls within An Garda Síochána, it may be noted that expenditure is kept under regular review in the context of the governance and oversight arrangements in place between An Garda Síochána and the Department of Justice and Equality. Further, the regular structured engagement between An Garda Síochána and the Department in relation to resources has recently been expanded, with the establishment of a Joint Working Group on Resources for An Garda Síochána involving An Garda Síochána, the Department of Justice and Equality, the Department of Public Expenditure and Reform, the Department of the Taoiseach and the Policing Authority. The Group, which meets monthly, provides a forum for all relevant stakeholders to maintain a strategic overview of the resource requirements and financial position of An Garda Síochána, including in relation to overtime.

Conclusions

- 7.32** Management practices to control the overtime budget in 2017 were ineffective. Overtime expenditure significantly exceeded the estimate provision and contributed to the need for a supplementary estimate.

Accounting Officer response

An Garda Síochána recognise the requirement for robust controls for the management of the Garda budget, but a number of extenuating factors must be considered in the management of Garda overtime.

The Garda pay deal implemented at the start of 2017 is estimated to have increased overtime costs by €28 million. In addition, An Garda Síochána is obliged to undertake certain duties over which it has no control such as attendance in courts, escorting prisoners to/from courts and assistance in the deportation of people from the country. The cost of the pay agreement reflected in the overtime expenditure and the cost of these types of non-discretionary duties was €53 million in 2017, leaving the balance of €79 million which can be considered as discretionary and within direct control. The discretionary element of the overtime cost is 8.4% of the payroll cost of €944 million in 2017, which is closer to the percentage of 4 – 5% recommended by the Government Economic and Evaluation Service.

Other causes which are driving the overtime requirement are the establishment of new policing units such as the Cyber Crime and Divisional Protection Units. These new units have to be staffed by experienced Garda members which can put a drain on resources elsewhere which is back filled with overtime.

In the circumstances of ongoing serious and life threatening activity by a number of organised crime gangs, An Garda Síochána, has determined that the most effective mitigation measure is to engage in operational activity, including surveillance, which would have the capacity to lead to particular suspects being apprehended at a time and location which would render it highly probable that a conviction for attempted murder and associated crime could be achieved. Apprehending suspects in such circumstances is very likely to lead to the said suspects pleading guilty to the criminal charges laid against them. It is assessed that such investment leads to considerable savings in the longer term, arising from avoiding the significant expense of a murder investigation.

Undertaking operational activity of the nature described above is highly labour intensive involving considerable expense in the nature of overtime 'up front' with a view to apprehending suspects in the desired circumstances and protecting their intended victims from murder.

In September 2018, comprehensive reviews of overtime commenced as an immediate measure to halt this overspend. The review will be completed by the end of September and will include a range of measures that will prioritise, target and control overtime to ensure that resources are used in the most efficient and effective way possible while minimising impact on frontline policing.

- 7.33** Information systems in An Garda Síochána are deficient and fail to provide the depth of analysis required to effectively deploy staff resources, monitor use and identify potential economies and efficiencies.

Accounting Officer response

An Garda Síochána accept that there are deficiencies in the information systems within the organisation, to record, monitor and plan overtime which is due primarily to the lack of adequate funding in systems and skilled resources over the last number of years.

To address this matter in the long term, a review of the Finance and Services Directorate will be undertaken to determine the appropriate structures, functions and financial management systems required to support the growth of the Garda organisation to 21,000 by 2021.

- 7.34** While some measures have been introduced in 2018 to curb overtime costs, there is no detailed plan of how the overtime bill can be substantially reduced and sustained.

Accounting Officer response

The new roster and duty management system which is currently on trial in the Dublin Metropolitan Region Eastern Division will be an effective tool to manage and monitor staff resources, and make more efficient use of overtime within the organisation. The hybrid divisional policing model is another project which is envisioned will lead to greater efficiencies within administration and data analytics leading to stronger reporting and analysis on such discretionary spend as overtime and travel and subsistence.

